

## **Village of Westville – Treasurer’s Report to the Board of Trustees**

May 13, 2026 (Covering Fiscal Year 2026 financial activity)

### **Key Highlights**

- Village financial activity for April remained generally stable, with routine operating inflows and outflows occurring as expected.
- Overall Village liquidity continues to remain adequate, though a significant portion of cash remains restricted for statutory or designated purposes.

### **Audit Status**

The FY2025 financial statement audit remains in the fieldwork phase. All information requests received to date have been completed and provided to the auditors. No significant issues have been identified at this time. Updates will be provided as fieldwork continues and draft financial statements are prepared.

### **Budget and Financial Monitoring**

The attached KPI dashboard and budget-to-actual reports are provided for board review. Operating results and cash balances continue to be monitored closely across all funds. While some funds continue to experience periodic large expenditures that can temporarily limit cash growth, the Village’s overall financial position remains stable.

### **Utility Rate Update**

The board-approved \$0.60 per unit markup took effect with the May billing cycle. The May billing cycle was priced at \$1.01/billed unit, June’s bills will reflect \$0.93/billed unit.

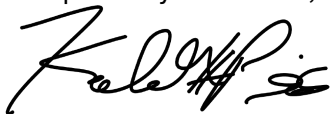
Each month, the gas rate is calculated using the actual supplier cost from Utility Gas Management for the prior month’s consumption, converted to the Village billing unit through the applicable BTU (British Thermal Unit) factor, with the approved markup applied.

### **Restricted Funds Update**

Restricted Fund balances are as follows:

<b>Fund</b>	<b>Balance as of 4/30/26</b>
Business District (in General Fund)	\$ 437,158.63
Motor Fuel Tax	\$ 465,311.96
<b>Total</b>	<b>\$ 902,470.59</b>
<b>% of total cash</b>	<b>33.23%</b>

Respectfully submitted,



Kaleb Pierce, CPA  
Treasurer

Cash Position by Fund FY26									
Fund	Beginning Cash	Ending Cash	Change vs. Prior Year	Avg. Monthly Expense	Months of Unrestricted Cash	Revenues YTD	Expenses YTD	YTD Surplus/(Deficit)	Coverage Ratio
General	\$ 1,588,586.83	\$ 1,228,461.18	\$ (360,125.65)	\$ 167,491.31	4.72	\$ 1,618,195.70	\$ 1,842,404.43	\$ (224,208.73)	0.88
Municipal Gas	\$ 1,071,176.00	\$ 871,971.87	\$ (199,204.13)	\$ 127,079.43	6.86	\$ 1,233,202.12	\$ 1,397,873.75	\$ (164,671.63)	0.88
Waterworks	\$ 73,439.01	\$ 7,226.93	\$ (66,212.08)	\$ 129,082.40	0.06	\$ 1,218,334.12	\$ 1,419,906.44	\$ (201,572.32)	0.86
WWDZ	\$ 32,403.37	\$ 95,669.29	\$ 63,265.92	\$ 8,464.91	11.30	\$ 119,794.11	\$ 93,114.03	\$ 26,680.08	1.29
MFT (Restricted)	\$ 366,210.65	\$ 465,311.96	\$ 99,101.31	N/A	N/A	\$ 160,233.79	\$ 61,132.48	\$ 99,101.31	N/A
Police	\$ 45,829.16	\$ 47,348.27	\$ 1,519.11	N/A	N/A	\$ 24,419.11	\$ -	\$ 24,419.11	N/A
<b>Village Totals:</b>	<b>\$ 3,177,645.02</b>	<b>\$ 2,715,989.50</b>	<b>\$ (461,655.52)</b>	<b>\$ 432,118.06</b>	<b>6.29</b>	<b>\$ 4,374,178.95</b>	<b>\$ 4,814,431.13</b>	<b>\$ (440,252.18)</b>	<b>0.91</b>

Business District Funds (Restricted in General Fund):	<b>\$437,158.63</b>
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FY26 Interest Earned By Fund	
General	\$ 43,217.43
Municipal Gas	\$ 16,532.16
Waterworks	\$ 56.71
WWDZ	\$ 12.95
MFT (Restricted)	\$ 15,210.01
Police	\$ 19.11
<b>Village Totals:</b>	<b>\$ 75,048.37</b>

### Gross Wages by Employee FY26

<b>Employee</b>	<b>Gross Pay</b>
APPELMAN, LOGAN R	\$67,284.14
BARTON, EILEEN A	\$3,800.00
BENNETT, MICHAEL G	\$125,245.00
BENSCHNEIDER, CODY R	\$3,003.25
BURKS, MICHELLE L	\$11,755.41
CATLETT, CHRISTOPHER R	\$40,094.00
COALE, EVAN E	\$38,515.30
CORNWELL, JERED W	\$53,496.82
COTTRELL, WILLIAM	\$56,684.21
CRAWFORD, SHELBY M	\$34,712.01
DAMILANO, ADRIENNE B	\$38,312.41
DAVIS, MICHAELA	\$29,660.00
DELHAYE, GARY A	\$1,080.00
EBERLY, SHAUNA D	\$12,658.50
ELLIS, JEFF M	\$1,080.00
GALLION, CHRIS J	\$1,080.00
GUERRERO, KENNETH R	\$64,167.05
GULICK, KENDL T	\$62,767.76
HAASE, SARAH G	\$12,942.08
HEEREN, MARCYANN	\$8,937.50
HEPBURN, KENDRA L	\$34,447.08
HUDSON, CLINT E	\$57,422.64
HUGHES, MARY ANN	\$1,080.00
JORDAN, TRACY R	\$720.00
LARSON, MICHAEL J	\$7,735.65
O'BRIEN, JOHN	\$1,500.37
PIERCE, KALEB A	\$33,888.02
RIGGLEMAN, PAUL E	\$32,463.14
RYAN, JACOB L	\$63,504.91
SHOWERS, DOUGLAS R	\$2,727.17
SLAVIK, JEFFREY	\$270.00
SLAVIK, VICKIE L	\$8,257.00
SPARLING, RYAN	\$1,080.00
STREBIN, TROY A	\$3,600.00
THOMSON, JAYSON E	\$7,336.95
VANCE, DANIEL W	\$3,097.46
VARVEL, JUSTIN	\$77,931.11
WAHLFELDT, ROBERT E	\$66,561.72
ZAAYER, AMY L	\$2,587.50

**Vendors Over \$2,500.00 FY26**

<b>Vendor</b>	<b>Total Payments FY26</b>
AMEREN ILLINOIS	\$ 82,566.00
AMERICAN LEGION POST #51	\$ 10,000.00
AQUA ILLINOIS, INC	\$ 729,065.03
ATLAS TOTAL HOME	\$ 21,150.20
AXON ENTERPRISES INC	\$ 4,820.85
BLUE CROSS BLUE SHIELD OF ILLINOIS	\$ 176,586.48
BOB BROWN CONSTRUCTION	\$ 324,670.71
BOYCE SYSTEMS	\$ 26,747.43
BRYANT INDUSTRIES	\$ 5,575.00
CARNAGHI TOWING	\$ 2,988.09
CDS OFFICE TECHNOLOGIES	\$ 6,168.90
CENTRAL IL LAND BANK AUTHORITY	\$ 10,000.00
CHAMPAIGN SIGNAL AND LIGHTING COMPANY	\$ 13,790.40
CHARD SNYDER & ASSOCIATES	\$ 18,304.14
Chicago Motorsource	\$ 35,500.00
CIVIC PLUS	\$ 3,608.01
commercial credit card	\$ 21,604.92
COURTESY FORD	\$ 3,722.72
CRANE ROLL OFF SERVICE	\$ 5,408.33
CREXENDO	\$ 3,430.89
CROWDER CPA'S LTD	\$ 15,648.92
DANIEL L. RIBBE	\$ 74,345.31
DCS EXCAVATION & TRUCKING LLC	\$ 9,550.00
DEERE CREDIT, INC.	\$ 29,295.53
DONOHUE & ASSOCIATES, INC.	\$ 20,955.98
DP SUPPLY INC	\$ 2,961.88
ELASTEC	\$ 3,005.00
EVANS,FROEHLICH,BETH & CHAMLEY	\$ 7,300.00
FARNSWORTH GROUP	\$ 6,477.25
FEDERAL SIGNAL CORPORATION	\$ 18,696.00
FERGUSON WATERWORKS	\$ 17,270.94
First Financial Bank	\$ 3,015.00
GAS UTILITIES ALLIANCE	\$ 7,739.85
GENERAL CODE	\$ 2,978.00
GOGOV	\$ 13,224.00
HALL OF FAME	\$ 3,667.88
HEALTH ALLIANCE	\$ 50,771.00
HEIDELBERG MATERIALS MIDWEST AGG, INC	\$ 5,460.58
HOMETOWN GARAGE	\$ 10,679.31
ILLINI FENCE NEWCO	\$ 16,190.00
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	\$ 47,232.80
IMCO	\$ 21,718.39
IML RISK MANAGEMENT ASSOCIATION	\$ 45,000.00

\*Amounts shown represent total payments by vendor across all funds for FY26. Payroll, internal transfers and statutory tax remittances are excluded.

**Vendors Over \$2,500.00 FY26**

<b>Vendor</b>	<b>Total Payments FY26</b>
INTUIT	\$ 2,525.17
IRWA	\$ 4,160.34
JORDAN CONCRETE & MASONRY	\$ 4,500.00
KLUGOW TREE SERVICE	\$ 37,095.00
KOONS GAS MEASUREMENT	\$ 11,124.91
LANDMARK CREDIT UNION	\$ 8,046.08
LATOZ HARDWARE, INC	\$ 5,153.39
LEAF	\$ 3,863.18
LEAK DETECTION SERVICES	\$ 3,440.00
LEXIPOL, LLC	\$ 5,021.10
LONNIE ESTES SR	\$ 5,835.00
Lori's Sportsman Inn	\$ 10,000.00
MAGUIRE IRON, INC	\$ 23,650.00
MARTIN EQUIPMENT	\$ 4,927.00
MAS ENGINEERING PLLC	\$ 21,596.72
MASTER METER, INC	\$ 11,037.00
MENARDS	\$ 7,090.99
MICRO SYSTEMS INTEGRATION	\$ 5,231.00
MOBILE COMMUNICATIONS AMERICA	\$ 6,936.88
MOLANDA COMPANY	\$ 7,331.60
MOREMAN & SON CONSTRUCTION	\$ 22,444.00
MORROW BROTHERS FORD	\$ 51,406.00
MOTOROLA SOLUTIONS INC	\$ 26,385.00
MPUA	\$ 188,735.15
NOSTALGIA PYROTECHNICS	\$ 5,000.00
PROGRESSIVE CHEMICAL & LIGHTING, INC	\$ 19,466.00
RAHN EQUIPMENT	\$ 17,371.61
RAY O'HERRON	\$ 8,556.31
RC ELECTRIC	\$ 6,920.55
RIDGE PLUMBING CONTRACTOR, LLC	\$ 24,826.12
RP LUMBER CO, INC	\$ 4,308.95
RUNNINGS	\$ 5,055.12
SCHULTE SUPPLY	\$ 8,537.93
SPARKLIGHT BUSINESS	\$ 8,025.50
SPORT REDI-MIX	\$ 4,810.50
SUBSURFACE SOLUTIONS	\$ 7,919.00
SUNRISE FS	\$ 39,587.09
THOMAS EXCAVATING	\$ 9,500.00
TRUSCELLIS COLLISION	\$ 3,097.76
ULINE	\$ 6,376.81
USDI	\$ 98,842.50
UTILITY GAS MANAGEMENT	\$ 587,846.41
UTILITY SAFETY AND DESIGN INC	\$ 2,998.32

\*Amounts shown represent total payments by vendor across all funds for FY26. Payroll, internal transfers and statutory tax remittances are excluded.

**Vendors Over \$2,500.00 FY26**

<b>Vendor</b>	<b>Total Payments FY26</b>
VAN HYFTE GRANT LAB LLC	\$ 8,400.00
VENTURE MECHANICAL CONTRACTORS INC	\$ 97,322.00
VERIZON WIRELESS	\$ 8,266.71
VERM CO ANIMAL CONTROL	\$ 3,430.00
VERMILION CO ETSB	\$ 7,402.48
VERMILION COUNTY TITLE	\$ 28,508.69
WESTVILLE GAS & WATER	\$ 8,563.29
WILSON'S AUTO	\$ 4,374.84
WRIGHT'S HEATING & AIR	\$ 12,000.00

\*Amounts shown represent total payments by vendor across all funds for FY26. Payroll, internal transfers and statutory tax remittances are excluded.

**General Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

Ordinary Income/Expense	May '25 - Apr 26	Budget	\$ Over Budget
<b>Income</b>			
<b>10001 · General Fund Revenues</b>			
1001 · Court Fines	12,775.61	16,000.00	-3,224.39
1002 · Other Revenue	0.00	5,000.00	-5,000.00
1005 · Local Use Tax	29,084.88	109,600.00	-80,515.12
1006 · State Income Tax	580,692.78	400,000.00	180,692.78
1007 · Interest Income	43,217.43	40,000.00	3,217.43
1008 · Permit Fees	10,412.00	7,000.00	3,412.00
1010 · Franchise Fees	9,638.84	12,000.00	-2,361.16
1011 · License Fees	10,790.00	12,000.00	-1,210.00
1013 · Video Gaming Revenue	164,542.97	174,000.00	-9,457.03
1014 · Police Report Fees	305.00	200.00	105.00
1015 · Personal Property Repl Tax	1,222.59		
1017 · Village Cleanup Fees	2,678.00	1,500.00	1,178.00
1018 · Miscellaneous Revenue	39,586.54		
1023 · Pavilion Rental Fees	1,040.00	800.00	240.00
1027 · Business District Tax	153,789.88	150,000.00	3,789.88
1029 · Cannabis Use Tax	4,760.36	5,400.00	-639.64
1030 · Road & Bridge Tax	14,426.24	18,000.00	-3,573.76
1031 · Insurance Claims Proceeds	1,000.00		
1032 · Sales Tax Revenue	483,213.58	390,000.00	93,213.58
1045 · School Resource Officer Revenue	55,019.00		
<b>Total 10001 · General Fund Revenues</b>	<b>1,618,195.70</b>	<b>1,341,500.00</b>	<b>276,695.70</b>
1041 · Public Works Reimbursement	0.00	643,172.00	-643,172.00
<b>Total Income</b>	<b>1,618,195.70</b>	<b>1,984,672.00</b>	<b>-366,476.30</b>
<b>Gross Profit</b>	<b>1,618,195.70</b>	<b>1,984,672.00</b>	<b>-366,476.30</b>
<b>Expense</b>			
<b>11001 · Village Administration</b>			
10 · Admin - Ordinance Codification	694.75	7,200.00	-6,505.25
11005 · Admin - Membership Dues	0.00	500.00	-500.00
11006 · Admin - Office Supplies	8,505.81	3,500.00	5,005.81
11008 · Admin - Zoning & Planning	543.60	750.00	-206.40
11009 · Admin - Legal Publications	1,837.90	1,200.00	637.90
11010 · Admin - Legal Services	7,900.00	5,000.00	2,900.00
11011 · Admin - Audit Services	3,755.58	8,000.00	-4,244.42
11012 · Admin - Community Engagement	5,000.00	5,000.00	0.00
11013 · Admin - Board Meeting Expenses	950.00		
11014 · Admin - Engineering Services	16,106.97		
11015A · Admin - IT Equipment & Software	6,324.49	5,000.00	1,324.49
11016 · Admin - Employee Reimbursement	371.30		
2 · Admin - Trustee Salaries	7,290.00	6,480.00	810.00
3 · Admin - Clerk Salary	40,045.02	42,727.00	-2,681.98
4 · Admin - Treasurer Salary	36,941.52	41,613.00	-4,671.48
5 · Admin - Mayor Salary	2,700.00	3,600.00	-900.00
7 · VILLAGE BENEFITS			
7A · FICA	143.40		
<b>Total 7 · VILLAGE BENEFITS</b>	<b>143.40</b>		
8 · Admin - Health Ins Premiums	32,212.29		
9 · Admin - Deputy Clerk Wages	15,634.81	15,618.00	16.81
11001 · Village Administration - Other	19,031.70		
<b>Total 11001 · Village Administration</b>	<b>205,989.14</b>	<b>146,188.00</b>	<b>59,801.14</b>
11017 · Admin - Bank Fees	1,416.40		
11031 · Admin - Grant Writing Services	12,927.25		
<b>12000 · Police Expenses</b>			
1202 · Police - Vehicle Repairs	10,432.71	15,000.00	-4,567.29
1203 · Police - Utilities	4,429.80	3,500.00	929.80
1204 · Police - Vehicle Fuel	26,468.64	15,000.00	11,468.64
1205 · Police - Supplies	9,441.68	20,000.00	-10,558.32
1206 · Police - Uniforms	6,140.51	9,000.00	-2,859.49
1207 · Police - Health Ins Premiums	88,180.75	51,290.00	36,890.75
1207A · Police - Health Ins Deductibles	6,290.22	30,600.00	-24,309.78
1212 · Police - Equipment	147,871.18	81,000.00	66,871.18
1214 · Police - Building Project	34,113.33		
1215 · Police - Training	11,020.77	20,000.00	-8,979.23
1216 · Police - Software Licenses	22,126.48	32,000.00	-9,873.52
1217 · Police - Misc Expenses	13,963.64	25,000.00	-11,036.36
<b>Total 12000 · Police Expenses</b>	<b>380,479.71</b>	<b>302,390.00</b>	<b>78,089.71</b>
<b>12001 · Police Payroll Expenses</b>			

**General Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
1201 · Police - Officer Wages	499,860.46	535,513.00	-35,652.54
<b>Total 12001 · Police Payroll Expenses</b>	<b>499,860.46</b>	<b>535,513.00</b>	<b>-35,652.54</b>
<b>33000 · Streets &amp; Alleys Department</b>			
<b>33001A · Streets - Payroll</b>			
33002 · Streets - Overtime Wages	5,535.82		
33003 · Streets - Personal Leave Wages	202.15		
33004 · Streets - Vacation Wages	1,390.12		
33005A · Streets - Supervisor Wages	18,486.00		
3305 · Streets - IMRF Pension	3,534.20		
3307 · Streets - FICA/Medicare Tax	16,600.90		
3308 · Streets - IL Unemployment Tax	615.43		
33001A · Streets - Payroll - Other	66,502.34		
<b>Total 33001A · Streets - Payroll</b>	<b>112,866.96</b>		
33006 · Streets - Utilities	46,553.47	40,000.00	6,553.47
33007 · Streets - Supplies	18,842.61		
33009 · Streets - Signs & Lights	2,146.25		
33010 · Streets - Health Ins Premium	23,651.37		
33010B · Streets - Health Ins Deductible	796.36		
33012 · Streets - Equipment	5,859.11		
33014 · Streets - Sidewalks	38,256.18	39,000.00	-743.82
33015 · Streets - Repairs & Maint	12,380.67		
33016 · Streets - Training	2,427.53		
33000 · Streets & Alleys Department - Other	6,497.93		
<b>Total 33000 · Streets &amp; Alleys Department</b>	<b>270,278.44</b>	<b>79,000.00</b>	<b>191,278.44</b>
<b>34000 · Park</b>			
34001 · Park - Supplies	21,205.72	70,000.00	-48,794.28
34003 · Park - Utilities	18,976.39	14,000.00	4,976.39
34004 · Park - Improvements	43,025.17		
34005 · Park - Equipment	9,684.00		
34006 · Park - Payroll	92,116.44		
34008 · Park - FICA/Medicare Tax	16,600.92		
34009 · Park - IMRF Pension	3,534.22		
34012 · Park - Health Ins Premiums	23,651.37		
34013 · Park - Employee Ins Deductible	796.36		
34014 · Park - Repairs & Maintenance	7,687.12		
34015 · Park - Training	1,227.53		
34016 · Park - IL Unemployment Tax	615.43		
34000 · Park - Other	71.88		
<b>Total 34000 · Park</b>	<b>239,192.55</b>	<b>84,000.00</b>	<b>155,192.55</b>
<b>35000 · Buildings &amp; Grounds</b>			
35001 · Bldg - City Hall Utilities	2,844.45	5,500.00	-2,655.55
35002 · Bldg - Supplies	3,368.29	31,800.00	-28,431.71
35006 · Bldg - Garage	2,386.78	7,000.00	-4,613.22
35007 · Bldg - IT & Communications	3,467.61		
35008 · Bldg - Animal Control	3,430.00	2,000.00	1,430.00
35009 · Bldg - Pest Control			
35009A · Bldg - Terminix Pest Control	955.00	640.00	315.00
35009B · Bldg - Uni-Kill Pest Spraying	525.00	420.00	105.00
<b>Total 35009 · Bldg - Pest Control</b>	<b>1,480.00</b>	<b>1,060.00</b>	<b>420.00</b>
35010 · Bldg - Danville Mass Transit	1,646.74	1,725.00	-78.26
35011 · Bldg - Garbage Disposal	4,908.33	7,000.00	-2,091.67
35012 · Bldg - City Hall Maintenance	12,352.00		
35014 · Bldg - Community Clean-Up	5,795.00		
35015 · Bldg - Demolition	19,268.10	75,000.00	-55,731.90
35016 · Bldg - Tree Removal	28,965.00	25,000.00	3,965.00
35017 · Bldg - Insurance	31,838.40		
35018 · Bldg - Beautification	16,212.17	10,000.00	6,212.17
35019 · Bldg - Building Maintenance	125.00		
35021 · Bldg - Parking Lot Maintenance	1,100.52		
35025 · Business District Projects	30,000.00	300,000.00	-270,000.00
<b>Total 35000 · Buildings &amp; Grounds</b>	<b>169,188.39</b>	<b>466,085.00</b>	<b>-296,896.61</b>
<b>37000 · Depot</b>			
37001 · Depot - Utilities	1,698.34	2,500.00	-801.66
37002 · Depot - Supplies	101.50	1,000.00	-898.50
37000 · Depot - Other	279.30		
<b>Total 37000 · Depot</b>	<b>2,079.14</b>	<b>3,500.00</b>	<b>-1,420.86</b>
<b>38000 · Public Works Cost Pool</b>			
38001 · PW Pool - Health Insurance	0.00	116,537.00	-116,537.00
38002 · PW Pool - Health Ins Deduct	0.00	51,000.00	-51,000.00

**General Fund**  
**Profit & Loss Budget vs. Actual**  
 May 2025 through April 2026

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
38003 · PW Pool - Equip Fuel & Maint	0.00	35,000.00	-35,000.00
38011 · PW Pool - Laborer Wages	0.00	519,000.00	-519,000.00
38020 · PW Pool - Communications & IT	0.00	30,000.00	-30,000.00
38021 · INURANCE/WK COMP, LIAB	0.00	45,000.00	-45,000.00
38025 · PW Pool - Supplies	0.00	68,000.00	-68,000.00
38033 · PW Pool - Training	0.00	30,000.00	-30,000.00
380358 · PW Pool - Equipment	0.00	110,000.00	-110,000.00
<b>Total 38000 · Public Works Cost Pool</b>	<b>0.00</b>	<b>1,004,537.00</b>	<b>-1,004,537.00</b>
<b>6560 · Payroll Expenses</b>			
6502 · IMRF - Company Portion	53,168.75	97,425.00	-44,256.25
6560 · Payroll Expenses - Other	7,824.20		
<b>Total 6560 · Payroll Expenses</b>	<b>60,992.95</b>	<b>97,425.00</b>	<b>-36,432.05</b>
<b>Total Expense</b>	<b>1,842,404.43</b>	<b>2,718,638.00</b>	<b>-876,233.57</b>
<b>Net Ordinary Income</b>	<b>-224,208.73</b>	<b>-733,966.00</b>	<b>509,757.27</b>
<b>Net Income</b>	<b>-224,208.73</b>	<b>-733,966.00</b>	<b>509,757.27</b>

**Municipal Gas Fund**  
**Profit & Loss Budget vs. Actual**  
**May 2025 through April 2026**

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · Gas - Revenue</b>			
40010 · Gas - Sales	1,077,453.78	892,980.00	184,473.78
40010A · Gas - NSF Checks/EFT	-20,299.26	0.00	-20,299.26
40020 · Gas - Interest	16,532.16	20,000.00	-3,467.84
40030 · Gas - Shut Off Fees	0.00	1,000.00	-1,000.00
40040 · Gas - Miscellaneous Revenues	35.00	3,000.00	-2,965.00
40050 · Gas - Reconnect Fees	450.00	1,000.00	-550.00
40060 · Gas - New Hook-Up Fee	3,280.00	4,500.00	-1,220.00
40070 · Gas - Return Check Fee	35.00	0.00	35.00
40000 · Gas - Revenue - Other	155,715.44	0.00	155,715.44
<b>Total 40000 · Gas - Revenue</b>	<u>1,233,202.12</u>	<u>922,480.00</u>	<u>310,722.12</u>
<b>Total Income</b>	1,233,202.12	922,480.00	310,722.12
<b>Expense</b>			
<b>60000 · Gas - Expenses</b>			
60020 · Gas - Miscellaneous Expenses	383.31	0.00	383.31
60500 · Gas - Bulk Gas	776,581.56	600,612.00	175,969.56
60501 · Gas - Utilities	3,182.15	3,000.00	182.15
60502 · Gas - Communications & IT	11,014.67	0.00	11,014.67
60503 · Gas - Supplies	89,265.69	40,000.00	49,265.69
60504 · Gas - Fuel & Oil	13,577.49	0.00	13,577.49
60505 · Gas - IL RG-1 Tax	30,594.75	25,214.00	5,380.75
60506 · Gas - Garbage Disposal Fees	80.00	480.00	-400.00
60507 · Gas - Office	10,250.62	0.00	10,250.62
60508 · Gas - Engineering	38,396.98	5,000.00	33,396.98
60509 · Gas - Share of Insurance	25,000.00	25,000.00	0.00
60510 · Gas - Health Ins Premium	53,215.59	0.00	53,215.59
60511 · Gas - Health Ins Deductible	1,791.80	0.00	1,791.80
60512 · Gas - Legal Services	262.50	2,000.00	-1,737.50
60513 · Gas - Audit Services	3,564.76	8,000.00	-4,435.24
60514 · Gas - Meter & Valve Purchases	0.00	200,000.00	-200,000.00
60515 · Gas - Equipment	45,993.96	116,950.00	-70,956.04
60516 · Gas - Memberships & Meetings	29,361.33	22,500.00	6,861.33
60518 · Gas - IT Equipment & Software	0.00	40,000.00	-40,000.00
60525 · Gas - Leak Surveys	4,872.00	5,000.00	-128.00
60526 · Gas - Bank Fees	2,071.89	0.00	2,071.89
60527 · Gas - Public Works Reimbursemen	0.00	482,379.00	-482,379.00
60528 · Gas - Training	4,461.95	0.00	4,461.95
<b>Total 60000 · Gas - Expenses</b>	<u>1,143,923.00</u>	<u>1,576,135.00</u>	<u>-432,212.00</u>
<b>66000 · Gas - PW Payroll Expenses</b>			
66001 · Gas - Payroll	89,177.24	0.00	89,177.24

**Municipal Gas Fund**  
**Profit & Loss Budget vs. Actual**  
**May 2025 through April 2026**

66007 · Gas - Laborer Hourly Wages	65,264.05	0.00	65,264.05
66008 · Gas - Laborer Overtime Wages	12,422.50	0.00	12,422.50
66009 · Gas - Laborer Vacation Wages	3,127.77	0.00	3,127.77
66010 · Gas - Laborer Personal Wages	454.83	0.00	454.83
66011 · Gas - Office Hourly Wages	36,782.50	0.00	36,782.50
66012 · Gas - Office Overtime Wages	33.11	0.00	33.11
66016 · Gas - IMRF Employer Contributio	2,788.34	0.00	2,788.34
66021 · Gas - FICA/Medicare Tax	37,352.05	0.00	37,352.05
66100 · Gas - IL Unemployment Tax	1,384.72	0.00	1,384.72
66210 · Gas - IMRF Pension	5,163.64	0.00	5,163.64
<b>Total 66000 · Gas - PW Payroll Expenses</b>	<u>253,950.75</u>	<u>0.00</u>	<u>253,950.75</u>
<b>Total Expense</b>	<u>1,397,873.75</u>	<u>1,576,135.00</u>	<u>-178,261.25</u>
<b>Net Ordinary Income</b>	<u>-164,671.63</u>	<u>-653,655.00</u>	<u>488,983.37</u>
<b>Net Income</b>	<u><u>-164,671.63</u></u>	<u><u>-653,655.00</u></u>	<u><u>488,983.37</u></u>

**Waterworks Fund**  
**Profit & Loss Budget vs. Actual**  
**May 2025 through April 2026**

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>75000 · Water - Revenue</b>			
75001 · Water - Sales	1,041,382.65	851,663.00	189,719.65
75002 · Water - Reconnection Fees	1,585.00	1,000.00	585.00
75003 · Water - Capital Improvement	172,284.76	180,000.00	-7,715.24
75004 · Water - Interest	56.71	100.00	-43.29
75005 · Water - Consumption Report	0.00	6,000.00	-6,000.00
75006 · Water - New Service Fees	2,925.00	4,500.00	-1,575.00
75008 · Water - Sanitary Shut Off Fees	0.00	1,000.00	-1,000.00
75010 · Water - Miscellaneous Revenue	100.00	1,500.00	-1,400.00
<b>Total 75000 · Water - Revenue</b>	<u>1,218,334.12</u>	<u>1,045,763.00</u>	<u>172,571.12</u>
<b>Total Income</b>	<u>1,218,334.12</u>	<u>1,045,763.00</u>	<u>172,571.12</u>
<b>Gross Profit</b>	1,218,334.12	1,045,763.00	172,571.12
<b>Expense</b>			
<b>66000 · Water - PW Payroll</b>			
71001 · Water - Payroll	34,156.77		
71002 · Water - Laborer Overtime Wages	2,760.56		
71003 · Water - Personal Leave Wages	101.07		
71004 · Water - Vacation Leave Wages	695.06		
71005 · Water - Holiday Wages	163.51		
71006 · Water - Office Wages	8,173.89		
71007 · Water - Office Overtime Wages	7.36		
76030 · Water - FICA/Medicare Tax	8,300.45		
76031 · Water - IMRF Pension	1,767.10		
76032 · Water - IL Unemployment Tax	307.72		
<b>Total 66000 · Water - PW Payroll</b>	<u>56,433.49</u>		
<b>76000 · Water - Expenses</b>			
76001 · Water - Bulk Water Purchases	727,145.03	691,899.00	35,246.03
76002 · Water - Utilities	22,351.09	25,000.00	-2,648.91
76003 · Water - Communications & IT	2,372.15		
76004 · Water - Maintenance & Supplies	143,305.48	45,000.00	98,305.48
76006 · Water - Health Ins Premium	11,825.70		
76007 · Water - Health Ins Deductible	398.18		
76008 · Water - Lab Testing	1,920.00	3,500.00	-1,580.00
76009 · Water - Audit Services	3,564.76	8,000.00	-4,435.24
76011 · Water - Tower/Well Maintenance	23,650.00	25,000.00	-1,350.00
76012 · Water - Leak Survey	3,440.00	3,000.00	440.00
76013 · Water - Dues, Meetings & Conf	3,713.02	10,000.00	-6,286.98
76014 · Water - Equipment	10,893.55	25,000.00	-14,106.45
76015 · Water - Meter Purchases	5,050.00	200,000.00	-194,950.00
76018 · Water - Bank Fees	38.00		

**Waterworks Fund**  
**Profit & Loss Budget vs. Actual**  
**May 2025 through April 2026**

76020 · Water - Insurance	20,000.00	20,000.00	0.00
76021 · Water - Engineering Services	20,955.98	65,000.00	-44,044.02
76022 · Water - Public Works Reimburs	0.00	107,195.00	-107,195.00
76023 · Water - Training	5,958.18		
<b>Total 76000 · Water - Expenses</b>	<u>1,006,581.12</u>	<u>1,228,594.00</u>	<u>-222,012.88</u>
76024 · Water - Plant Maintenance	32,221.12	435,000.00	-402,778.88
76025 · Water - Main & Line Replacement	324,670.71		
<b>Total Expense</b>	<u>1,419,906.44</u>	<u>1,663,594.00</u>	<u>-243,687.56</u>
<b>Net Ordinary Income</b>	<u>-201,572.32</u>	<u>-617,831.00</u>	<u>416,258.68</u>
<b>Net Income</b>	<u><u>-201,572.32</u></u>	<u><u>-617,831.00</u></u>	<u><u>416,258.68</u></u>

**WWDZ Fund**  
**Profit & Loss Budget vs. Actual**  
**May 2025 through April 2026**

	<u>May '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · WWDZ - Revenue</b>			
4004 · WWDZ - Sales	119,781.16	122,000.00	-2,218.84
4008 · WWDZ - Interest	12.95	100.00	-87.05
<b>Total 41000 · WWDZ - Revenue</b>	<u>119,794.11</u>	<u>122,100.00</u>	<u>-2,305.89</u>
<b>Total Income</b>	119,794.11	122,100.00	-2,305.89
<b>Expense</b>			
<b>65000 · WWDZ - Operations</b>			
33011 · WWDZ - Sewer Maint & Repairs	8,677.91	7,500.00	1,177.91
33106 · WWDZ - Communications & IT	594.64		
33107 · WWDZ - IEPA Loan	23,601.40	47,203.00	-23,601.60
33108 · WWDZ - Miscellaneous Expenses	9,386.19	16,000.00	-6,613.81
33110 · WWDZ - Audit Services	3,564.76		
33112 · WWDZ - Bank Fees	30.00		
33113 · WWDZ - Supplies	7,955.02		
33114 · WWDZ - PW Reimbursement	0.00	53,598.00	-53,598.00
33115 · WWDZ - Sewer Construction	0.00	21,000.00	-21,000.00
33116 · WWDZ - Interest Expense	1,695.17		
33117 · WWDZ - Repairs & Maintenance	1,508.60		
33120 · WWDZ - Training	306.87		
33121 · WWDZ - Equipment	1,464.78		
<b>Total 65000 · WWDZ - Operations</b>	<u>58,785.34</u>	<u>145,301.00</u>	<u>-86,515.66</u>
<b>66000 · WWDZ - PW Payroll</b>			
66001 · WWDZ - Payroll	23,029.10		
66002 · WWDZ - FICA/Medicare Tax	4,150.24		
66003 · WWDZ - IL Unemployment Tax	153.86		
66004 · WWDZ - IMRF Pension	883.56		
66005 · WWDZ - Health Ins Premiums	5,912.84		
66006 · WWDZ - Health Ins Deductibles	199.09		
<b>Total 66000 · WWDZ - PW Payroll</b>	<u>34,328.69</u>		
<b>Total Expense</b>	<u>93,114.03</u>	<u>145,301.00</u>	<u>-52,186.97</u>
<b>Net Ordinary Income</b>	<u>26,680.08</u>	<u>-23,201.00</u>	<u>49,881.08</u>
<b>Net Income</b>	<u><u>26,680.08</u></u>	<u><u>-23,201.00</u></u>	<u><u>49,881.08</u></u>

**Police Fund**  
**Profit & Loss Budget vs. Actual**  
**May 2025 through April 2026**

**May '25 - Apr 26**

Ordinary Income/Expense	
Income	
46400 · Police - Revenue	
46401 · Police - DUI	56.00
46403 · Police - PNT	24,294.00
46404 · Police - Interest	19.11
46430 · Police - Miscellaneous Revenues	50.00
<b>Total 46400 · Police - Revenue</b>	<b>24,419.11</b>
Total Income	24,419.11
Net Ordinary Income	24,419.11
Net Income	<b>24,419.11</b>

**Motor Fuel Tax Fund**  
**Profit & Loss**  
May 2025 through April 2026

May '25 - Apr 26

<b>Income</b>	
<b>80100 · MFT - Revenues</b>	
80101 · MFT - Interest Income	15,210.01
80102 · MFT - IDOT Allotment	145,023.78
<b>Total 80100 · MFT - Revenues</b>	<u>160,233.79</u>
<b>Total Income</b>	<u>160,233.79</u>
<b>Expense</b>	
<b>80200 · MFT - Expenses</b>	
80201 · MFT - Street Maintenance	55,577.73
80207 · MFT - Engineering Services	5,489.75
80210 · MFT - Miscellaneous Fees	65.00
<b>Total 80200 · MFT - Expenses</b>	<u>61,132.48</u>
<b>Total Expense</b>	<u>61,132.48</u>
<b>Net Income</b>	<u><u>99,101.31</u></u>